

ABSTRACT

This research is meant to measure, to analyze and to find out the performance at Cooperation Department and Micro, Small, and Medium enterprises in Surabaya city which is measured by using value for money concept. The research method has been carried out by using qualitative descriptive with the primary and secondary data as the source of data. The data collection technique has been conducted by using interview and documentation. Meanwhile, the analysis of performance appraisal has been done on the basis of economic, efficient, effectiveness performance which refers to input, output, and outcome.

The result of the discussion and the analysis about performance appraisal at work unit of Local Government in the perspective of value for money in the Cooperation Department and Micro, Small, and Medium enterprises in Surabaya city in 2014-2015 periods shows that in determining economic performance it is done by considering the budget (input) and budget realization. The efficient performance is considered from the amount of the realization of output which has been generated to the input. The effective performance is considered from the output or the outcome which has been succeeded in running the objective of the institution in achieving the expected program. Based on the work measurement model which has been used to appraise the performance of the implementation of activities and programs by using standards i.e.: economic, efficient, and effectiveness can be used as standard of performance in the next periods. Even though the performance report of Cooperation Department and Micro, Small, and Medium enterprises in Surabaya city shows the achievement of the performance of economic, efficient, and effectiveness is in accordance with the expectation. Nevertheless, the improvement of relevant performance appraisal model is required, by considering the relevancy of the purpose of the activity and the program.

Keywords: Value for money, economic, efficient, and effectiveness.

INTISARI

Tujuan dari penelitian ini adalah untuk mengukur, menganalisis, serta mengetahui kinerja pada Dinas Koperasi dan UMKM Kota Surabaya yang diukur dengan konsep *value for money*. Metode penelitian yang digunakan yaitu deskriptif kualitatif dengan sumber data berupa data sekunder dan data primer. Teknik pengumpulan data menggunakan wawancara dan dokumentasi. Sedangkan analisis penilaian kinerja dilakukan berdasarkan kinerja ekonomis, efisiensi, efektivitas, yang mengacu pada indikator masukan(*input*), indikator keluaran(*output*), dan indikator hasil(*outcome*).

Hasil analisis dan pembahasan mengenai pengukuran kinerja unit kerja pemerintah daerah dalam perspektif *value for money* pada Dinas Koperasi dan UMKM Kota Surabaya tahun 2014 dan 2015 menunjukkan bahwa, dalam menentukan kinerja ekonomi mempertimbangkan anggaran (*input*) dengan realisasi anggaran. Kinerja efisien terlihat dari jumlah realisasi *output* yang dihasilkan terhadap *input*. Kinerja efektif dilihat dari *output* maupun *outcome* yang telah berhasil dalam menjalankan tujuan instansi dalam mencapai program yang diharapkan. Berdasarkan model pengukuran kinerja yang digunakan untuk menilai kinerja pelaksanaan program dan kegiatan, dengan menggunakan ukuran ekonomis, efisiensi dan efektivitas dapat dijadikan tolak ukur kinerja pada periode berikutnya. Meskipun dengan laporan kinerja Dinas Koperasi dan UMKM Kota Surabaya sudah menunjukkan capaian kinerja ekonomis, efisien, dan efektif sesuai dengan yang diharapkan, namun demikian diperlukan pengembangan model pengukuran kinerja yang relevan, dengan mempertimbangkan relevansinya tujuan program dan kegiatan.

Kata kunci : *value for money*, ekonomi, efisien, efektivitas

